IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF ILLINOIS

PAUL KOESTER, as CO-TRUSTEE OF THE RALPH H. KOESTER AND MARIE C. KOESTER TRUST, u/t/a dated February 7, 1997)))	
Plaintiff,)	
VS.) No. 06-CV-4096-J	PG
TRAVELCENTERS OF AMERICA, a foreign corporation, TA OPERATING CORPORATION, a foreign corporation, and BP PRODUCTS NORTH AMERICA, INC.,))))	
Defendants.)	

MEMORANDUM AND ORDER

On December 12, 2006, the Court ordered TravelCenters of America and TA Operating Corporation to show cause why the Court should not remand this case to state court pursuant to 28 U.S.C. § 1447(e) for lack of subject matter jurisdiction (Doc. 33). TravelCenters of America and TA Operating Corporation have not responded to the order to show cause. TravelCenters of America and TA Operating Corporation having failed to carry their burden of demonstrating that federal subject matter jurisdiction exists, the Court **REMANDS** this case to the Circuit Court of the Fourth Judicial Circuit, Effingham County, Illinois, pursuant to 28 U.S.C. § 1447(e) for lack of subject matter jurisdiction. *See, e.g., Jass v. Prudential Health Care Plan, Inc.*, 88 F.3d 1482, 1491-92 (7th Cir. 1996).

IT IS SO ORDERED. DATED: January 9, 2007

s/ J. Phil Gilbert **JUDGE**